

**THIS FORM MUST BE FILED ON OR BEFORE DECEMBER 31ST
OF THE YEAR FOLLOWING THE FISCAL YEAR OF ASSESSMENT
THE COMMONWEALTH OF MASSACHUSETTS**

ASSESSORS' USE ONLY

20

YEAR OF EXCISE TAX

NAME OF CITY OR TOWN

APPLICATION FOR ABATEMENT OF EXCISE TAX ON BOATS, SHIPS, OR VESSELS

Must be filed with the Assessors not later than December 31 of the succeeding year. Abatement may be granted if boat is transferred by sale or otherwise, removed to another state and registered in such other state and the registration is surrendered or not renewed in Massachusetts.

TO THE BOARD OF ASSESSORS: _____

NAME OF PERSON ASSESSED: _____ TEL. NO. _____

ADDRESS: _____

PLACE BOAT IS **HABITUALLY MOORED OR DOCKED OR PRINCIPALLY SITUATED**

REGISTRATION OR DOCUMENTATION NO. _____ DATE THEREOF _____

The above named person assessed hereby makes application under General Laws, Chapter 60B, Section 2, for an abatement of a F. Y. ____ boat excise for the reasons hereinafter set forth.

(A) Date of transfer by sale or otherwise _____

Name and Address of transferee _____

Sale Price, where applicable _____

(B) Removal to another state with proof of registration therein and surrender of Massachusetts registration or non renewal of said registration.

Date of out-of-state registration _____

Name of such other state _____

Date of surrender of Massachusetts Registration _____

Date of termination of Massachusetts Registration _____

(C) Overvaluation – Have you filed statutory return? Yes _____ No _____

(1) If you have so filed, give the date of filing _____

(2) If you have not so filed, set forth fully in detail the reasons for failure to file. Please attach a completed return – Form 2BE-1.

(D) Exemptions (Check where applicable) under G.L., Ch. 60B, Sec. 3

☐ 1) Ships & Vessels under G.L., Ch. 59, Sec. 8☐ 2) Ships & Vessels under G.L. Ch. 63, Sec. 67☐ 3) Boats, fishing gear and nets to a total value of \$10,000 used by an owner exclusively in commercial fishing.☐ 4) Vessels with a value of \$1,000 or less☐ 5) Other – specify in detail _____

Reason for application: _____

CONTENTIONS OF LAW RAISED

SUBSCRIBED THIS _____ DAY OF _____, _____ UNDER THE PENALTIES OF PURJURY

SIGNATURE OF PERSON ASSESSED _____

NAME IN FULL

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR BOAT EXCISE. IT SHOULD BE PAID AS ASSESSED. REFUND WILL FOLLOW IF ABATEMENT IS ALLOWED.

Do not write below this line.

Notice
Sent _____ for hearing _____ Hearing
DATE DATE DATE with _____
NAME

Original Excise: \$ _____ Valuation \$ _____ Ward _____ Page _____ Line _____ Unit _____

Abatement Allowed: \$ _____ Number of
months assessed _____ Reason _____

Adjusted Excise: \$ _____

Board of Assessors

Date _____, _____ of _____